IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

CENTRAL EXCISE & CUSTOMS GOLD CONTROL AP No 16 of 2001

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

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COMMISSIONER OF CENTRAL EXCISE

Versus

AMAR HASMUKHBHAI SHAH

Appearance:

1. CENTRAL EXCISE & CUSTOMS GOLD CONTROL AP No. 16 of 2001
MR ANANT S DAVE for Petitioner No. 1
NOTICE SERVED for Respondent No. 1

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE D.A.MEHTA

Date of decision: 10/09/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

Though served none appears for the respondent.

2. We have heard Mr. Anant S. Dave, learned Additional standing Counsel for the applicant -Commissioner of Central Excise, Ahmedabad-I. Having regard to the order dated 5-4-1999 passed by this Court in C.E.C.G.A. No.20 of 1998, we direct the Tribunal to refer the following question of law to this Court and submit the statement of case in accordance with law:-

"Whether the penal provisions relating to confiscation of goods, imposition of penalty and fine are applicable to the excisable goods of special importance under section 3 (3) (before its amendment) of the Additional Duty (Goods of Special Importance) Act, 1957 ?"

3. The application accordingly stands disposed of. Rule is accordingly made absolute with no order as to costs.

(M.S. Shah,J)

(D.A. Mehta,J)

zgs/-